

**IN THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

**Claims 1-26 (Canceled)**

**Claim 27 (Original):** A method of making a thin-film piezo-resonator comprising steps of:  
preparing a substrate including a first surface and a second surface opposite to said first surface;

forming a resonator assembly which includes a first electrode held in contact with said first surface, a piezoelectric layer formed on the first electrode and a second electrode formed on the piezoelectric layer; and

forming a cavity by dry-etching the substrate, the cavity being disposed at a location corresponding to the resonator assembly, the cavity being opened in said first surface and said second surface;

wherein the cavity includes a side surface extending in a substantially perpendicular direction to said first surface.

**Claim 28 (Original):** The method according to Claim 27, wherein the dry etching is Deep-RIE.

**Claim 29 (Original):** The method according to Claim 27, further comprising the step of bonding a cover substrate to said second surface so as to close the cavity.

**Claim 30 (Original):** The method according to Claim 27, wherein a groove for dividing the substrate is also formed by etching at the cavity-forming step.

**Claim 31 (Original):** A method of making a thin-film piezo-resonator comprising steps of:  
preparing a substrate including a first surface and a second surface opposite to said first surface;

forming a resonator assembly which includes a first electrode held in contact with said first surface, a piezoelectric layer formed on the first electrode and a second electrode formed on the piezoelectric layer; and

forming a cavity by dry-etching the substrate, the cavity being disposed at a location corresponding to the resonator assembly, the cavity being opened in said first surface and said second surface;

wherein the first electrode and the piezoelectric layer are partially exposed to the cavity at the cavity-forming step.